

GENERAL FUND REVENUE SUMMARY

The FY 2011 proposed General Fund budget includes \$160,661,189 in current year revenue, an increase of \$11,425 from the FY 2010 budget. The FY 2011 proposed budget also incorporates \$1,314,500 in anticipated fund balance from the School Division. The following section provides an overview of General Fund revenue by category.

Description	FY 08 Actual	FY 09 Actual	FY 10 Adopted	FY 11 Proposed	FY 10-11 Change
Local Revenue:					
General Property Taxes	\$102,545,448	\$111,264,160	\$109,879,786	\$114,737,969	\$4,858,183
Other Local Taxes	17,402,981	15,426,212	16,038,765	15,772,765	(266,000)
Permits, Fees & Licenses	1,575,702	1,213,151	1,350,935	1,356,735	5,800
Fines and Forfeitures	403,870	483,484	409,000	489,000	80,000
Use of Money & Property	1,923,369	1,104,972	1,521,277	880,646	(640,631)
Charges for Services	1,174,142	1,257,348	1,232,596	987,652	(244,944)
Miscellaneous/Recovered Costs	361,340	650,379	233,820	231,130	(2,690)
Subtotal, Local Revenue:	\$125,386,852	\$131,399,706	\$130,666,179	\$134,455,897	\$3,789,718
State Revenue:	\$23,215,355	\$22,508,894	\$22,836,001	\$21,958,017	(\$877,984)
Federal Revenue:	2,639,408	3,891,662	2,346,668	2,347,322	654
Subtotal, State & Federal:	\$25,854,763	\$26,400,556	\$25,182,669	\$24,305,339	(\$877,330)
Intergovernmental Revenue:	\$1,011,213	\$2,386,575	\$615,929	\$585,453	(\$30,476)
Use of Fund Balance:	\$4,066,615	\$3,248,745	\$4,184,987	\$1,314,500	(\$3,070,487)
General Fund Total:	\$156,319,443	\$163,435,582	\$160,649,764	\$160,661,189	\$11,425

Tax Year 2008-10 Property Tax Rates			
Description	Tax Year 2008	Tax Year 2009	Tax Year 2010
Real Estate – General	\$0.72	\$0.725	\$0.997
Real Estate – Fire & Rescue	\$0.035	\$0.035	\$0.045
Real Estate – Conservation Easement District	\$0.005	\$0.005	\$0.006
Personal Property – General	\$4.65	\$4.65	\$4.65
Personal Property – Fire & Rescue	\$0.25	\$0.25	\$0.25
Motor Homes & Campers	\$1.50	\$1.50	\$1.50
Mobile Homes	\$0.765	\$0.765	\$1.048
Machinery & Tools	\$4.65	\$4.65	\$4.65
Aircraft	\$0.001	\$0.001	\$0.001
Specially Equipped Handicap Vehicles	\$0.05	\$0.05	\$0.05

Property tax rates are levied per \$100 of assessed value. Tax years run concurrent with the calendar year.

Local Revenue**General Property Taxes**

The FY 2011 proposed budget includes \$114,737,969 in property tax revenue. The proposed budget implements the 2010 countywide real estate reassessment, which resulted in an average 24.9% decline in the average residential assessment. Equalizing the average residential tax bill from FY 2010 to 2011 would require an overall \$1.02 real estate tax rate. At the proposed overall rate of \$1.048, the proposed budget represents a \$91, or 2.8%, increase in the average residential real estate tax bill.

Average Residential Real Estate Assessment		
2009	2010	Change
\$417,200	\$313,200	(24.9%)

Additional reductions are anticipated in personal property taxes, which are forecast to decline by 7.1% from the FY 10 budget. Declines in personal property tax revenue are largely the result of lowered automobile sales estimates, increased depreciation and reduced business activity.

Description	FY 08 Actual	FY 09 Actual	FY 10 Adopted	FY 11 Proposed	FY 10-11 Change
Real Estate	\$76,553,215	\$84,368,626	\$85,716,786	\$90,369,770	\$4,652,984
Public Service	4,117,448	4,470,384	4,521,400	5,617,599	1,096,199
Personal Property	19,501,020	19,512,042	17,116,000	15,900,000	(1,216,000)
Rollback Taxes	0	0	75,000	75,000	0
Bethel Academy	0	28,974	55,600	55,600	0
Delinquent Real Property	822,465	1,047,842	725,000	900,000	175,000
Delinquent Pers. Property	29,683	83,948	70,000	70,000	0
Delinquent Public Service	422,025	482,053	450,000	480,000	30,000
Penalties	762,340	855,086	800,000	855,000	55,000
Interest	337,252	415,205	350,000	415,000	65,000
Total:	\$102,545,448	\$111,264,160	\$109,879,786	\$114,737,969	\$4,858,183

Other Local Taxes

The FY 2011 proposed budget includes \$15,772,765 in the other local taxes category. Most revenue sources in this category are projected to remain depressed from previous years' highs, with additional reductions forecast for bank stock, recordation and transient occupancy tax revenue.

Description	FY 08 Actual	FY 09 Actual	FY 10 Adopted	FY 11 Proposed	FY 10-11 Change
Sales Tax (Local)	\$7,032,385	\$6,240,448	\$6,100,000	\$6,100,000	\$0
Utility Tax	1,462,735	1,352,918	1,400,000	1,400,000	0
Utility Consumption Tax	200,257	190,062	155,000	190,000	35,000
Communications Tax	3,322,117	3,018,442	3,222,765	3,222,765	0
BPOL Tax	1,847,520	1,463,055	1,500,000	1,505,000	5,000
Auto Decals	1,727,843	1,737,173	1,730,000	1,730,000	0
Bank Stock Tax	96,881	88,463	180,000	100,000	(80,000)
Recording Tax & Fees (Deeds)	1,557,916	1,220,571	1,600,000	1,400,000	(200,000)
Recording Tax & Fees (Wills)	27,213	21,966	30,000	25,000	(5,000)
Transient Occupancy Tax	128,114	93,114	121,000	100,000	(21,000)
Total:	\$17,402,981	\$15,426,212	\$16,038,765	\$15,772,765	(\$266,000)

Permits, Fees & Licenses

The FY 2011 proposed budget includes \$1,356,735 in permits, license and fees. Most revenue in this category is projected to remain below previous years' highs.

Description	FY 08 Actual	FY 09 Actual	FY 10 Adopted	FY 11 Proposed	FY 10-11 Change
Dog Tags	\$15,059	\$20,790	\$15,000	\$15,000	\$0
Land Use Fees	16,157	9,075	14,000	20,000	6,000
Transfer Fees	1,864	1,791	2,100	1,900	(200)
Concealed Weapon Permits	4,496	6,762	2,000	2,000	0
Community Development Fees	1,538,126	1,174,733	1,317,835	1,317,835	0
Total:	\$1,575,702	\$1,213,151	\$1,350,935	\$1,356,735	\$5,800

Fines and Forfeitures

The fines and forfeitures category consists mainly of fine revenue collected by the courts system. The FY 2011 adopted budget is reflective of prior years' and current collections.

Description	FY 08 Actual	FY 09 Actual	FY 10 Adopted	FY 11 Proposed	FY 10-11 Change
Local Fines	\$395,286	\$474,574	\$400,000	\$480,000	\$80,000
Court Judgment Proceeds	1,148	858	3,000	3,000	0
Sheriff/Seizure Forfeitures	850	0	0	0	0
Interest on Local Fines	6,586	8,052	6,000	6,000	0
Total:	\$403,870	\$483,484	\$409,000	\$489,000	\$80,000

Use of Money and Property

Use of money and property is largely characterized by interest income received for the County's cash balances. This category is anticipated to decline due to reduced interest rates on investments owing to the current economic environment.

Description	FY 08 Actual	FY 09 Actual	FY 10 Adopted	FY 11 Proposed	FY 10-11 Change
Interest Income - General Fund	\$1,594,507	\$781,514	\$1,200,000	\$600,000	(\$600,000)
Sale of Equipment/Vehicles	31,450	31,291	30,000	30,000	0
Rental of County Property	39,960	40,927	41,117	36,430	(4,687)
Rental Health Department	25,699	25,700	25,699	25,699	0
Rental of Armory	33,693	29,470	22,440	22,440	0
Rental Hospital Hill Property	198,060	196,070	202,021	166,077	(35,944)
Total:	\$1,923,369	\$1,104,972	\$1,521,277	\$880,646	(\$640,631)

Charges for Services

Charges for services include the County's share of fees for processing court filings, as well as usage and late fees for various County functions. The FY 2011 proposed budget eliminates anticipated revenue from the countywide recycling fee, which the Board of Supervisors declined to implement following the adoption of the FY 2010 budget.

Description	FY 08 Actual	FY 09 Actual	FY 10 Adopted	FY 11 Proposed	FY 10-11 Change
Excess Fees	\$245,368	\$145,762	\$50,000	\$75,000	\$25,000
Remote Access Clerk Fee	0	0	0	20,000	20,000
Sheriff Fees	3,742	3,742	3,742	3,742	0
Courtroom Security	148,066	175,454	145,000	160,000	15,000
Detention Fee	6,751	5,926	3,500	4,500	1,000
Welfare & Social Services Fees	24,722	5,584	0	0	0
Law Library Fees	13,136	15,766	15,000	16,000	1,000
Local Cost	5,588	7,457	3,200	7,000	3,800
Courthouse Maintenance Fees	29,204	33,242	35,000	0	(35,000)
Inmate DNA	1,039	993	200	500	300
Inmate Processing Fee	8,485	8,873	5,000	7,000	2,000
Commonwealth's Atty. Fees	2,470	2,076	2,300	2,300	0
County Attorney Fees	59,091	288,597	0	25,000	25,000
Corr. & Detention Charges	45,952	44,348	37,000	42,000	5,000
Street Signs	3,525	1,903	2,000	1,700	(300)
Confiscated Veh. Storage Fees	125	0	0	0	0
Fire Marshall Fees	0	0	0	40,000	40,000
Parks & Recreation	486,569	437,893	484,239	486,739	2,500
Recycling Fees	0	0	366,000	0	(366,000)
Library Fees	61,899	64,304	60,000	75,000	15,000
Sales of Tax Maps	0	0	165	165	0
Sales of GIS Maps	28,173	15,228	20,000	20,000	0
Sales of Computer Lists & Files	237	200	250	1,006	\$756
Total:	\$1,174,142	\$1,257,348	1,232,596	\$987,652	(\$244,944)

Miscellaneous Revenue & Recovered Costs

Miscellaneous revenue consists of revenue that does not correlate with other classifications. Recovered costs include reimbursements from outside organizations for services provided by the County.

Description	FY 08 Actual	FY 09 Actual	FY 10 Adopted	FY 11 Proposed	FY 10-11 Change
Miscellaneous	\$191,944	\$359,009	\$91,161	\$96,630	\$5,469
Other Government Charges	11,000	10,500	11,000	10,500	(500)
Jail Boarding - Other Govts.	1,010	660	500	500	0
Work Release	72,480	71,148	80,000	80,000	0
Canteen Medical Reimb.	7,700	8,808	4,500	6,500	2,000
Other Costs	1,195	1,808	0	0	0
Home Incarceration Fees	11,081	12,749	12,000	12,000	0
CSA Refunds	32,896	42,187	21,539	25,000	3,461
Miscellaneous Recoveries	32,034	143,510	13,120	0	(13,120)
Total	\$361,340	\$650,379	\$233,820	\$231,130	(\$2,690)

State Revenue

The County receives a variety of funding from the State, principally classified as non-categorical aid, shared expenses and categorical aid.

Non-Categorical Aid

This category consists of taxes imposed by the State and shared with the County using a variety of distribution formulas. The General Assembly eliminated the sharing of tax revenue of liquor and spirits during its FY 2009 budget process. The remaining categories, including State reimbursements under the Personal Property Tax Relief Act, are anticipated to remain unchanged in FY 2011, although adjustments may become necessary as a result of the State budget process.

Description	FY 08 Actual	FY 09 Actual	FY 10 Adopted	FY 11 Proposed	FY 10-11 Change
ABC Profits	\$27,893	\$0	\$0	\$0	\$0
Wine & Spirits Tax	29,237	0	0	0	0
Rolling Stock Tax	67,090	71,705	70,000	85,000	15,000
Mobile Home Titling Tax	41,706	34,141	57,119	57,119	0
Rental Car Tax	35,212	7,295	14,672	14,672	0
Personal Property Tax Relief	13,657,447	14,340,685	13,659,496	13,659,496	0
E-911 Wireless Program	92,342	98,074	93,677	98,000	4,323
Total	\$13,950,927	\$14,551,900	\$13,894,964	\$13,914,287	\$19,323

Shared Expenses

Shared expenses represent funding administered by the State Compensation Board for constitutional officers and agencies. The FY 2011 proposed budget incorporates reductions that were included in former Governor Kaine's proposed FY 2011 State budget. Additional revisions may be required as a result of the General Assembly's budget deliberations.

Description	FY 08 Actual	FY 09 Actual	FY 10 Adopted	FY 11 Proposed	FY 10-11 Change
Commonwealth Attorney	\$442,006	\$446,891	\$486,835	\$403,401	(\$83,434)
Sheriff	3,588,926	2,509,845	3,574,551	2,814,924	(759,627)
Commissioner of the Revenue	203,891	209,805	209,514	69,438	(140,076)
Treasurer	193,340	189,037	192,484	67,195	(125,289)
Registrar	83,701	60,545	63,752	56,376	(7,376)
Clerk of the Court	561,551	490,292	481,190	348,593	(132,597)
Adult Confinement – Detention	347,202	340,482	300,000	170,000	(130,000)
Total	\$5,420,617	\$4,246,897	\$5,308,326	\$3,929,927	(\$1,378,399)

Categorical Aid

Categorical aid consists of funding from the State that has been designated for a specific purpose. This category includes funding for welfare, social services and the Comprehensive Services Act for At-Risk Youth (CSA). Disbursements under these programs are calculated using a shared cost formula established by the Code of Virginia. Also included is funding for the County's library system, reimbursements for circuit court juries, and funding for criminal system diversion programs.

Description	FY 08 Actual	FY 09 Actual	FY 10 Adopted	FY 11 Proposed	FY 10-11 Change
Social Services	\$1,038,939	\$1,168,961	\$1,198,457	\$1,200,129	\$1,672
Comprehensive Services Act	1,531,918	1,627,077	1,556,885	1,700,000	143,115
Welfare to Work	21,812	25,567	0	0	0
Recordation Tax	401,984	385,073	450,000	450,000	0
Library Aid	190,824	187,150	183,318	162,651	(20,667)
Commissioner of the Arts	5,000	5,000	5,000	5,000	0
Jury Duty Reimbursement	37,287	31,950	25,000	30,000	5,000
Adult Court Services – Pretrial	178,407	180,601	180,602	240,602	60,000
Community Corrections	248,845	253,241	253,240	253,240	0
Juv. Community Crime Control	50,191	50,191	50,191	47,681	(2,510)
Armory	9,539	17,487	9,500	9,500	0
State Revenue Reduction	0	(303,176)	(302,232)	0	302,232
Miscellaneous	129,065	80,975	22,750	15,000	(7,750)
Total	\$3,843,811	\$3,710,097	\$3,632,711	\$4,113,803	\$481,092

Federal Revenue

This category consists principally of Federal funding for community welfare programs. Additional revenue may be realized during the course of the fiscal year through various grant awards.

Description	FY 08 Actual	FY 09 Actual	FY 10 Adopted	FY 11 Proposed	FY 10-11 Change
Welfare Administration	\$2,381,068	\$2,469,125	\$2,346,668	\$2,347,322	\$654
Public Safety	258,340	1,418,037	0	0	0
Miscellaneous	0	4,500	0	0	0
Total	\$2,639,408	\$3,891,662	\$2,346,668	\$2,347,322	\$654

Intra-Governmental Transfers

The adopted budget includes a number of transfers from County special revenue funds to support government operations. The FY 2011 proposed budget includes transfers from the Volunteer Fire and Rescue Fund and the Ambulance Billing Fund to support career staff operations and management, as well as a \$30,000 transfer from the Airport Enterprise Fund to provide partial repayment for prior General Fund support.

Description	FY 08 Actual	FY 09 Actual	FY 10 Adopted	FY 11 Proposed	FY 10-11 Change
Environmental Services	\$66,778	\$61,684	\$0	\$0	\$0
Capital Projects	332,306	1,350,594	0	0	0
Conservation Easement	0	150,000	0	0	0
Fire & Rescue Fund	277,612	258,656	151,023	151,983	960
Ambulance Billing	334,517	565,641	434,906	403,470	(31,436)
Airport Enterprise Fund	0	0	30,000	30,000	0
Total	\$1,011,213	\$2,386,575	\$615,929	\$585,453	(\$30,476)